

\*\*\*\*PLEASE NOTE\*\*\*\*

P.L. 224-2007 changed the deadline for adopting a local income tax rate or changing an existing local income tax rate from March 31 of any year to July 31 of any year. P.L. 146-2008 extended the deadlines for imposing an additional local income tax rate under I.C. 6-3.5-1.1-24, I.C. 6-3.5-1.1-25, I.C. 6-3.5-1.1-26, I.C. 6-3.5-6-30, I.C. 6-3.5-6-31, or I.C. 6-3.5-6-32 to take effect in 2008 from July 31 to December 31. As a result of these changes, counties have not yet certified to the Indiana Department of Revenue the local income tax rates they will impose after September 30, 2008.

In order to assist local units in preparing their budgets for 2009, the State Budget Agency has prepared the advisory distribution amounts presented here. These amounts are based on the best information regarding local income tax rates available to the State Budget Agency at this time. Unless otherwise noted, the amounts presented were derived using the tax rates in effect on January 1, 2008. In those cases where tax rates have not and will not change, the amounts presented here will equal the certified distribution amounts for 2009. Rate changes that have not yet been communicated to the State Budget Agency will alter the amounts presented here once such communication has been received.

Local officials can assist the State Budget Agency in finalizing the 2009 certified distribution amounts by verifying the accuracy of the rate information presented here and notifying the State Budget Agency of any rate changes that will take effect or are anticipated to take effect this year.

Communications with the State Budget Agency regarding local income taxes should be directed to Bob Lain at (317) 232-3471 or blain@sba.in.gov.

**COUNTY ADJUSTED GROSS INCOME TAX  
ADVISORY DISTRIBUTION AMOUNTS FOR CY 2009  
AMOUNTS BASED ON TAX RATES IN EFFECT ON JANUARY 1, 2008 UNLESS OTHERWISE NOTED**

County Name	County Adjusted Gross Income Tax Advisory Distribution I.C. 6-3.5-1.1-2	County Adjusted Gross Income Tax Correctional Facilities Advisory Distribution (See Citations at the end of this table)	County Adjusted Gross Income Tax Property Tax Replacement Advisory Distribution I.C. 6-3.5-1.1-24	County Adjusted Gross Income Tax Property Tax Relief Advisory Distribution I.C. 6-3.5-1.1-26	County Adjusted Gross Income Tax Public Safety Funding Advisory Distribution I.C. 6-3.5-1.1-25
Bartholomew	\$17,781,496.28	\$0.00	\$0.00	\$0.00	\$0.00
Benton	\$1,620,399.44	\$0.00	\$0.00	\$1,620,399.44	\$0.00
Blackford	\$2,018,674.95	\$0.00	\$0.00	\$0.00	\$0.00
Brown	\$3,190,999.05	\$0.00	\$638,199.81	\$1,595,499.53	\$797,749.76
Carrol	\$3,643,163.22	\$0.00	\$0.00	\$0.00	\$0.00
Cass	\$6,401,858.00	\$0.00	\$0.00	\$0.00	\$0.00
Clark	\$19,920,369.09	\$0.00	\$0.00	\$0.00	\$0.00
Clay	\$4,186,318.44	\$1,046,579.61	\$0.00	\$0.00	\$0.00
Clinton	\$5,513,278.36	\$0.00	\$0.00	\$0.00	\$0.00
Crawford	\$1,055,556.76	\$0.00	\$0.00	\$0.00	\$0.00
Daviess	\$6,046,609.58	\$0.00	\$0.00	\$0.00	\$0.00
Decatur	\$4,597,042.56	\$0.00	\$0.00	\$0.00	\$0.00
Dekalb	\$7,752,870.12	\$0.00	\$0.00	\$0.00	\$0.00
Elkhart	\$38,174,314.95	\$9,543,578.74	\$0.00	\$0.00	\$0.00
Floyd	\$13,408,845.70	\$0.00	\$0.00	\$0.00	\$0.00
Fountain	\$2,888,603.64	\$0.00	\$0.00	\$0.00	\$0.00
Franklin	\$4,694,031.45	\$0.00	\$0.00	\$0.00	\$0.00
Fulton	\$3,459,576.88	\$0.00	\$0.00	\$0.00	\$0.00
Hancock	\$16,537,838.27	\$0.00	\$0.00	\$0.00	\$0.00
Harrison	\$5,602,078.99	\$0.00	\$0.00	\$0.00	\$0.00
Hendricks	\$33,510,849.90	\$0.00	\$0.00	\$0.00	\$0.00
Huntington	\$6,578,711.99	\$0.00	\$0.00	\$0.00	\$0.00
Jackson	\$8,395,498.63	\$0.00	\$0.00	\$0.00	\$0.00
Jasper	\$6,203,072.06	\$1,550,768.01	\$1,860,921.62	\$6,203,072.06	\$1,550,768.01
Jay	\$2,975,697.43	\$0.00	\$1,190,278.97	\$1,487,848.71	\$148,784.87
Jennings	\$4,093,565.29	\$0.00	\$0.00	\$0.00	\$0.00
Johnson	\$32,599,123.31	\$0.00	\$0.00	\$0.00	\$0.00
Lagrange	\$5,713,530.43	\$0.00	\$0.00	\$0.00	\$0.00
Laporte	\$10,123,316.18	\$0.00	\$0.00	\$0.00	\$0.00
Lawrence	\$7,619,179.22	\$0.00	\$0.00	\$0.00	\$0.00
Marshall	\$10,816,460.42	\$0.00	\$0.00	\$0.00	\$0.00
Morgan	\$14,614,770.92	\$0.00	\$2,922,954.18	\$14,614,770.92	\$3,653,692.73
Newton	\$2,583,273.25	\$0.00	\$0.00	\$0.00	\$0.00
Noble	\$7,853,889.56	\$0.00	\$0.00	\$0.00	\$0.00
Ohio	\$1,104,831.43	\$0.00	\$0.00	\$0.00	\$0.00
Orange	\$3,038,009.28	\$0.00	\$0.00	\$0.00	\$0.00
Owen	\$3,273,052.18	\$0.00	\$0.00	\$0.00	\$0.00
Parke	\$2,438,838.92	\$609,709.73	\$731,651.68	\$609,709.73	\$609,709.73
Pulaski	\$3,186,114.45	\$0.00	\$980,342.91	\$2,450,857.27	\$0.00
Putnam	\$6,004,260.22	\$0.00	\$0.00	\$0.00	\$0.00
Randolph	\$3,866,063.14	\$0.00	\$0.00	\$0.00	\$0.00
Ripley	\$5,292,641.00	\$0.00	\$0.00	\$0.00	\$0.00
Rush	\$2,221,396.00	\$0.00	\$0.00	\$0.00	\$0.00
Shelby	\$8,267,036.58	\$0.00	\$0.00	\$0.00	\$0.00
Starke	\$1,649,362.33	\$0.00	\$0.00	\$0.00	\$0.00
Steuben	\$6,078,670.15	\$0.00	\$0.00	\$0.00	\$0.00
Tipton	\$3,294,323.77	\$0.00	\$0.00	\$0.00	\$0.00
Union	\$1,441,969.62	\$0.00	\$0.00	\$0.00	\$0.00
Vigo	\$13,616,128.63	\$0.00	\$0.00	\$0.00	\$0.00
Wabash	\$5,893,766.24	\$0.00	\$2,357,506.50	\$5,893,766.24	\$0.00
Warren	\$1,615,470.46	\$0.00	\$484,641.14	\$403,867.62	\$403,867.62

Washington	\$4,005,421.74	\$0.00	\$0.00	\$0.00	\$0.00
Wayne	\$14,180,205.93	\$0.00	\$0.00	\$0.00	\$0.00
Wells	\$5,539,803.95	\$0.00	\$2,215,921.58	\$1,107,960.79	\$276,990.20
White	\$4,300,052.04	\$0.00	\$0.00	\$0.00	\$0.00
Whitley	\$6,596,160.02	\$0.00	\$0.00	\$0.00	\$0.00

Citations for County Adjusted Gross Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-1.1-2.3, I.C. 6-3.5-1.1-2.5, I.C. 6-3.5-1.1-2.7, I.C. 6-3.5-1.1-2.8, I.C. 6-3.5-1.1-2.9, I.C. 6-3.5-1.1-3.3, I.C. 6-3.5-1.1-3.5, I.C. 6-3.5-1.1-3.6.

For additional information contact the Indiana State Budget Agency at (317) 232-3471.

**COUNTY OPTION INCOME TAX  
ADVISORY DISTRIBUTION AMOUNTS FOR CY 2009  
AMOUNTS BASED ON TAX RATES IN EFFECT ON JANUARY 1, 2008 UNLESS OTHERWISE NOTED**

County Name	County Option Income Tax Certified Distribution I.C. 6-3.5-6-8	County Option Income Tax Correctional Facilities Certified Distribution (See Citations at the end of this table)	County Option Income Tax Property Tax Replacement Certified Distribution I.C. 6-3.5-6-30	County Option Income Tax Property Tax Relief Certified Distribution I.C. 6-3.5-6-32	County Option Income Tax Public Safety Funding Certified Distribution I.C. 6-3.5-6-31
Adams	\$3,446,241.72	\$0.00	\$0.00	\$0.00	\$0.00
Allen	\$45,650,501.51	\$0.00	\$0.00	\$0.00	\$0.00
Boone	\$19,325,706.75	\$0.00	\$0.00	\$0.00	\$0.00
Dearborn	\$6,486,922.47	\$0.00	\$0.00	\$0.00	\$0.00
Delaware	\$11,379,210.93	\$0.00	\$0.00	\$0.00	\$0.00
Dubois	\$6,059,539.53	\$0.00	\$0.00	\$0.00	\$0.00
Fayette	\$3,465,405.99	\$0.00	\$0.00	\$3,632,727.92	\$0.00
Grant	\$9,466,679.19	\$0.00	\$0.00	\$0.00	\$0.00
Greene	\$4,984,842.86	\$0.00	\$0.00	\$0.00	\$0.00
Hamilton	\$101,148,479.58	\$0.00	\$0.00	\$0.00	\$0.00
Henry	\$7,987,187.28	\$0.00	\$0.00	\$0.00	\$0.00
Howard	\$12,087,936.31	\$3,453,696.09	\$0.00	\$8,634,240.22	\$0.00
Knox	\$3,741,149.59	\$0.00	\$0.00	\$0.00	\$0.00
Kosciusko	\$14,267,316.63	\$0.00	\$0.00	\$0.00	\$0.00
Madison	\$21,472,606.29	\$0.00	\$0.00	\$0.00	\$0.00
Marion [see note]	\$187,652,100.19	\$0.00	\$56,295,630.06	\$0.00	\$65,678,235.06
Martin	\$1,347,160.67	\$0.00	\$0.00	\$0.00	\$0.00
Miami [see note]	\$3,369,177.79	\$1,403,824.08	\$0.00	\$5,615,296.31	\$1,403,824.08
Monroe	\$24,320,580.25	\$972,823.21	\$0.00	\$0.00	\$0.00
Montgomery	\$6,624,061.45	\$0.00	\$0.00	\$6,624,061.45	\$0.00
Perry	\$1,491,594.71	\$0.00	\$0.00	\$0.00	\$0.00
Posey	\$1,751,433.12	\$0.00	\$0.00	\$0.00	\$0.00
Scott	\$3,435,803.67	\$858,950.92	\$0.00	\$0.00	\$0.00
Spencer	\$1,143,393.47	\$0.00	\$0.00	\$0.00	\$0.00
St. Joseph	\$34,801,728.73	\$0.00	\$0.00	\$0.00	\$0.00
Switzerland	\$1,458,518.78	\$0.00	\$0.00	\$0.00	\$0.00
Tippecanoe	\$18,106,475.58	\$0.00	\$0.00	\$0.00	\$0.00
Vanderburgh	\$36,206,236.06	\$0.00	\$0.00	\$0.00	\$0.00

Citations for County Option Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-6-27, I.C. 6-3.5-6-28, I.C. 6-3.5-6-29, I.C. 6-3.5-6-33.

**Notes:**

1. The ordinance adopted by Marion County on July 27, 2008 imposed an additional County Option Income Tax rate under I.C. 6-3.5-6-30 of 0.2% for the period October 1, 2007 through September 30, 2008 and 0.3% for the period October 1, 2008 through September 30, 2009. The ordinance also imposed an additional County Option Income Tax rate under I.C. 6-3.5-6-32 of 0.45% for the period October 1, 2007 through September 30, 2008 and 0.35% for the period October 1, 2008 through September 30, 2009. The advisory amounts shown here incorporate the rates that will go into effect on October 1, 3008.

2. The Miami County Income Tax Council adopted an ordinance on July 15, 2008 imposing additional County Option Income Tax rates under I.C. 6-3.5-6-31 and I.C. 6-3.5-6-32. Those rates will take effect on October 1, 2008 and have been incorporated into the advisory amounts presented here.

For additional information contact the Indiana State Budget Agency at (317) 232-3471.

**COUNTY ECONOMIC DEVELOPMENT INCOME TAX  
ADVISORY DISTRIBUTION AMOUNTS FOR CY 2009  
AMOUNTS BASED ON TAX RATES IN EFFECT ON JANUARY 1, 2008 UNLESS OTHERWISE NOTED**

County Name	County	County	County
	Economic Dev.	Economic Dev.	Economic Dev.
	Income Tax	Correctional Facilities	Income Tax
	Certified Distribution I.C. 6-3.5-7-5	Certified Distribution I.C. 6-3.5-7-24	Homestead Credit Distribution I.C. 6-3.5-7-25
Adams	\$2,426,833.63	\$0.00	\$752,318.42
Allen	\$30,556,668.20	\$0.00	\$0.00
Benton	\$409,948.46	\$0.00	\$65,591.75
Blackford	\$504,462.94	\$0.00	\$221,963.69
Brown	\$799,516.45	\$0.00	\$0.00
Carrol	\$364,827.48	\$0.00	\$0.00
Cass	\$1,601,840.25	\$0.00	\$1,601,840.25
Clark	\$5,053,499.62	\$0.00	\$5,053,499.62
Clinton	\$1,378,726.44	\$0.00	\$1,378,726.44
Crawford	\$354,795.04	\$0.00	\$0.00
Daviess	\$1,209,885.08	\$0.00	\$1,209,885.08
Decatur	\$1,150,971.84	\$0.00	\$368,310.99
Dekalb	\$1,959,781.39	\$0.00	\$1,959,781.39
Delaware	\$3,786,562.11	\$0.00	\$4,733,202.63
Dubois	\$4,046,547.77	\$0.00	\$0.00
Elkhart	\$9,912,494.11	\$0.00	\$0.00
Fayette	\$910,915.51	\$0.00	\$437,239.45
Floyd	\$5,404,343.42	\$0.00	\$1,801,447.81
Fountain	\$0.00	\$0.00	\$292,567.97
Franklin	\$1,177,036.54	\$0.00	\$0.00
Fulton	\$622,853.72	\$0.00	\$865,074.62
Gibson	\$3,380,073.79	\$0.00	\$0.00
Grant	\$0.00	\$0.00	\$2,642,997.25
Hancock	\$2,481,190.61	\$0.00	\$0.00
Harrison	\$1,874,065.04	\$0.00	\$0.00
Hendricks	\$8,373,499.94	\$0.00	\$5,024,099.96
Henry	\$0.00	\$0.00	\$2,023,863.83
Howard	\$3,463,187.48	\$0.00	\$0.00
Huntington	\$1,647,112.45	\$0.00	\$0.00
Jackson	\$1,904,580.15	\$0.00	\$1,904,580.15
Jasper	\$1,573,592.31	\$0.00	\$0.00
Jay	\$747,916.88	\$0.00	\$747,916.88
Jefferson	\$1,977,977.40	\$0.00	\$0.00
Jennings	\$1,024,508.51	\$0.00	\$0.00
Knox	\$1,627,940.47	\$1,627,940.47	\$0.00
Kosciusko	\$6,127,733.14	\$0.00	\$0.00
Lagrange	\$1,459,987.58	\$0.00	\$875,992.55
Laporte	\$9,216,438.24	\$0.00	\$0.00
Madison	\$0.00	\$0.00	\$5,541,300.36
Martin	\$337,560.32	\$0.00	\$0.00
Miami	\$1,408,195.80	\$0.00	\$1,070,228.80
Montgomery	\$0.00	\$0.00	\$662,406.15
Morgan	\$2,918,989.56	\$0.00	\$1,021,646.35

Noble	\$1,964,751.20	\$0.00	\$1,964,751.20
Orange	\$759,950.31	\$0.00	\$0.00
Owen	\$981,808.04	\$0.00	\$0.00
Parke	\$617,302.88	\$0.00	\$617,302.88
Perry	\$1,516,167.32	\$0.00	\$181,940.08
Pike	\$911,958.06	\$0.00	\$0.00
Porter	\$23,676,498.52	\$0.00	\$0.00
Pulaski	\$614,045.09	\$0.00	\$442,112.47
Putnam	\$1,495,525.75	\$0.00	\$1,495,525.75
Randolph	\$1,961,631.82	\$0.00	\$0.00
Ripley	\$1,329,965.14	\$0.00	\$691,581.87
Rush	\$741,479.59	\$0.00	\$741,479.59
Scott	\$0.00	\$0.00	\$550,663.45
Shelby	\$2,069,554.77	\$0.00	\$0.00
Spencer	\$1,932,741.40	\$0.00	\$0.00
St. Joseph	\$11,938,604.82	\$0.00	\$0.00
Starke	\$1,648,665.89	\$0.00	\$197,839.91
Steuben	\$1,555,779.38	\$0.00	\$248,924.70
Sullivan	\$946,438.76	\$0.00	\$0.00
Tippecanoe	\$12,117,910.37	\$0.00	\$3,029,477.59
Tipton	\$823,740.27	\$0.00	\$263,596.89
Union	\$289,519.35	\$0.00	\$0.00
Vermillion	\$304,041.16	\$0.00	\$0.00
Vigo	\$9,323,654.19	\$0.00	\$0.00
Wabash	\$1,474,139.80	\$0.00	\$1,474,139.80
Warren	\$409,776.88	\$0.00	\$114,737.53
Warrick	\$7,684,655.26	\$0.00	\$0.00
Washington	\$1,002,191.24	\$0.00	\$1,002,191.24
Wayne	\$2,882,676.28	\$0.00	\$0.00
Wells	\$1,386,214.23	\$0.00	\$1,108,971.39
White	\$1,077,381.76	\$0.00	\$301,666.89
Whitley	\$1,320,425.26	\$0.00	\$217,209.95

For additional information contact the Indiana State Budget Agency at (317) 232-3471.

**COUNTY ADJUSTED GROSS INCOME TAX**  
**ADOPTED RATES IN EFFECT ON JANUARY 1, 2008 UNLESS OTHERWISE NOTED**

County Name	County Adjusted Gross Income Tax Advisory Distribution I.C. 6-3.5-1.1-2	County Adjusted Gross Income Tax Correctional Facilities Advisory Distribution (See Citations at the end of this table)	County Adjusted Gross Income Tax Property Tax Replacement Advisory Distribution I.C. 6-3.5-1.1-24	County Adjusted Gross Income Tax Property Tax Relief Advisory Distribution I.C. 6-3.5-1.1-26	County Adjusted Gross Income Tax Public Safety Funding Advisory Distribution I.C. 6-3.5-1.1-25	Total Rate
Bartholomew	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Benton	1.0000%	0.0000%	0.0000%	1.0000%	0.0000%	2.0000%
Blackford	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Brown	1.0000%	0.0000%	0.2000%	0.5000%	0.2500%	1.9500%
Carrol	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Cass	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Clark	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Clay	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%	1.2500%
Clinton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Crawford	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%	0.7500%
Daviess	1.2500%	0.0000%	0.0000%	0.0000%	0.0000%	1.2500%
Decatur	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Dekalb	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Elkhart	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%	1.2500%
Floyd	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%	0.7500%
Fountain	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Franklin	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Fulton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Hancock	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Harrison	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%	0.7500%
Hendricks	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Huntington	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Jackson	1.1000%	0.0000%	0.0000%	0.0000%	0.0000%	1.1000%
Jasper	1.0000%	0.2500%	0.3000%	1.0000%	0.2500%	2.8000%
Jay	1.0000%	0.0000%	0.4000%	0.5000%	0.0500%	1.9500%
Jennings	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Johnson	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Lagrange	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Laporte	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%	0.5000%
Lawrence	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Marshall	1.2500%	0.0000%	0.0000%	0.0000%	0.0000%	1.2500%
Morgan	1.0000%	0.0000%	0.2000%	1.0000%	0.2500%	2.4500%
Newton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Noble	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Ohio	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Orange	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Owen	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Parke	1.0000%	0.2500%	0.3000%	0.2500%	0.2500%	2.0500%
Pulaski	1.3000%	0.0000%	0.4000%	1.0000%	0.0000%	2.7000%
Putnam	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Randolph	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Ripley	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Rush	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Shelby	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Starke	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%	0.5000%
Steuben	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Tipton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Union	1.2500%	0.0000%	0.0000%	0.0000%	0.0000%	1.2500%
Vigo	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%	0.7500%
Wabash	1.0000%	0.0000%	0.4000%	1.0000%	0.0000%	2.4000%
Warren	1.0000%	0.0000%	0.3000%	0.2500%	0.2500%	1.8000%
Washington	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Wayne	1.2500%	0.0000%	0.0000%	0.0000%	0.0000%	1.2500%
Wells	1.0000%	0.0000%	0.4000%	0.2000%	0.0500%	1.6500%
White	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Whitley	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%

Citations for County Adjusted Gross Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-1.1-2.3, I.C. 6-3.5-1.1-2.5, I.C. 6-3.5-1.1-2.7, I.C. 6-3.5-1.1-2.8, I.C. 6-3.5-1.1-2.9, I.C. 6-3.5-1.1-3.3, I.C. 6-3.5-1.1-3.5, I.C. 6-3.5-1.1-3.6.

For additional information contact the Indiana State Budget Agency at (317) 232-3471.

**COUNTY OPTION INCOME TAX  
ADOPTED RATES IN EFFECT ON JANUARY 1, 2008 UNLESS OTHERWISE NOTED**

County Name	County Option Income Tax Certified Distribution I.C. 6-3.5-6-8	County Option Income Tax Correctional Facilities Certified Distribution (See Citations at the end of this table)	County Option Income Tax Property Tax Replacement Certified Distribution I.C. 6-3.5-6-30	County Option Income Tax Property Tax Relief Certified Distribution I.C. 6-3.5-6-32	County Option Income Tax Public Safety Funding Certified Distribution I.C. 6-3.5-6-31	Total Rate
Adams	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%	0.6000%
Allen	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%	0.6000%
Boone	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Dearborn	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%	0.6000%
Delaware	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%	0.6000%
Dubois	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%	0.6000%
Fayette	1.0000%	0.0000%	0.0000%	1.0000%	0.0000%	2.0000%
Grant	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Greene	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Hamilton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Henry	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Howard	0.7000%	0.2000%	0.0000%	0.5000%	0.0000%	1.4000%
Knox	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%	0.6000%
Kosciusko	0.7000%	0.0000%	0.0000%	0.0000%	0.0000%	0.7000%
Madison	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Marion	1.0000%	0.0000%	0.3000%	0.0000%	0.3500%	1.6500%
Martin	0.8000%	0.0000%	0.0000%	0.0000%	0.0000%	0.8000%
Miami	0.6000%	0.2500%	0.0000%	1.0000%	0.2500%	2.1000%
Monroe	1.0000%	0.0400%	0.0000%	0.0000%	0.0000%	1.0400%
Montgomery	1.0000%	0.0000%	0.0000%	1.0000%	0.0000%	2.0000%
Perry	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%	0.5000%
Posey	0.3000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3000%
Scott	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%	1.2500%
Spencer	0.3000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3000%
St. Joseph	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%	0.6000%
Switzerland	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Tippecanoe	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%	0.6000%
Vanderburgh	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%

Citations for County Option Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-6-27, I.C. 6-3.5-6-28, I.C. 6-3.5-6-29, I.C. 6-3.5-6-33.

Notes:

1. The ordinance adopted by Marion County on July 27, 2008 imposed an additional County Option Income Tax rate under I.C. 6-3.5-6-30 of 0.2% for the period October 1, 2007 through September 30, 2008 and 0.3% for the period October 1, 2008 through September 30, 2009. The ordinance also imposed an additional County Option Income Tax rate under I.C. 6-3.5-6-32 of 0.45% for the period October 1, 2007 through September 30, 2008 and 0.35% for the period October 1, 2008 through September 30, 2009. The advisory amounts shown here incorporate the rates that will go into effect on October 1, 3008.

2. The Miami County Income Tax Council adopted an ordinance on July 15, 2008 imposing additional County Option Income Tax rates under I.C. 6-3.5-6-31 and I.C. 6-3.5-6-32. Those rates will take effect on October 1, 2008 and have been incorporated into the advisory amounts presented here.

For additional information contact the Indiana State Budget Agency at (317) 232-3471.



**COUNTY ECONOMIC DEVELOPMENT INCOME TAX**  
**ADOPTED RATES IN EFFECT ON JANUARY 1, 2008 UNLESS OTHERWISE NOTED**

County Name	County Economic Dev. Income Tax Certified Distribution	County Economic Dev. Correctional Facilities Certified Distribution	County Economic Dev. Income Tax Homestead Credit Distribution	Total Rate
Adams	0.4000%	0.0000%	0.1240%	0.5240%
Allen	0.4000%	0.0000%	0.0000%	0.4000%
Benton	0.2500%	0.0000%	0.0400%	0.2900%
Blackford	0.2500%	0.0000%	0.1100%	0.3600%
Brown	0.2500%	0.0000%	0.0000%	0.2500%
Carroll	0.1000%	0.0000%	0.0000%	0.1000%
Cass	0.2500%	0.0000%	0.2500%	0.5000%
Clark	0.2500%	0.0000%	0.2500%	0.5000%
Clinton	0.2500%	0.0000%	0.2500%	0.5000%
Crawford	0.2500%	0.0000%	0.0000%	0.2500%
Daviess	0.2500%	0.0000%	0.2500%	0.5000%
Decatur	0.2500%	0.0000%	0.0800%	0.3300%
Dekalb	0.2500%	0.0000%	0.2500%	0.5000%
Delaware	0.2000%	0.0000%	0.2500%	0.4500%
Dubois	0.4000%	0.0000%	0.0000%	0.4000%
Elkhart	0.2500%	0.0000%	0.0000%	0.2500%
Fayette	0.2500%	0.0000%	0.1200%	0.3700%
Floyd	0.3000%	0.0000%	0.1000%	0.4000%
Fountain	0.0000%	0.0000%	0.1000%	0.1000%
Franklin	0.2500%	0.0000%	0.0000%	0.2500%
Fulton	0.1800%	0.0000%	0.2500%	0.4300%
Gibson	0.5000%	0.0000%	0.0000%	0.5000%
Grant	0.0000%	0.0000%	0.2500%	0.2500%
Hancock	0.1500%	0.0000%	0.0000%	0.1500%
Harrison	0.2500%	0.0000%	0.0000%	0.2500%
Hendricks	0.2500%	0.0000%	0.1500%	0.4000%
Henry	0.0000%	0.0000%	0.2500%	0.2500%
Howard	0.2000%	0.0000%	0.0000%	0.2000%
Huntington	0.2500%	0.0000%	0.0000%	0.2500%
Jackson	0.2500%	0.0000%	0.2500%	0.5000%
Jasper	0.2500%	0.0000%	0.0000%	0.2500%
Jay	0.2500%	0.0000%	0.2500%	0.5000%
Jefferson	0.3500%	0.0000%	0.0000%	0.3500%
Jennings	0.2500%	0.0000%	0.0000%	0.2500%
Knox	0.2500%	0.2500%	0.0000%	0.5000%
Kosciusko	0.3000%	0.0000%	0.0000%	0.3000%
Lagrange	0.2500%	0.0000%	0.1500%	0.4000%
Laporte	0.4500%	0.0000%	0.0000%	0.4500%
Madison	0.0000%	0.0000%	0.2500%	0.2500%
Martin	0.2000%	0.0000%	0.0000%	0.2000%
Miami	0.2500%	0.0000%	0.1900%	0.4400%
Montgomery	0.0000%	0.0000%	0.1000%	0.1000%
Morgan	0.2000%	0.0000%	0.0700%	0.2700%
Noble	0.2500%	0.0000%	0.2500%	0.5000%
Orange	0.2500%	0.0000%	0.0000%	0.2500%

Owen	0.3000%	0.0000%	0.0000%	0.3000%
Parke	0.2500%	0.0000%	0.2500%	0.5000%
Perry	0.5000%	0.0000%	0.0600%	0.5600%
Pike	0.4000%	0.0000%	0.0000%	0.4000%
Porter	0.5000%	0.0000%	0.0000%	0.5000%
Pulaski	0.2500%	0.0000%	0.1800%	0.4300%
Putnam	0.2500%	0.0000%	0.2500%	0.5000%
Randolph	0.5000%	0.0000%	0.0000%	0.5000%
Ripley	0.2500%	0.0000%	0.1300%	0.3800%
Rush	0.2500%	0.0000%	0.2500%	0.5000%
Scott	0.0000%	0.0000%	0.1600%	0.1600%
Shelby	0.2500%	0.0000%	0.0000%	0.2500%
Spencer	0.5000%	0.0000%	0.0000%	0.5000%
St. Joseph	0.2000%	0.0000%	0.0000%	0.2000%
Starke	0.5000%	0.0000%	0.0600%	0.5600%
Steuben	0.2500%	0.0000%	0.0400%	0.2900%
Sullivan	0.3000%	0.0000%	0.0000%	0.3000%
Tippecanoe	0.4000%	0.0000%	0.1000%	0.5000%
Tipton	0.2500%	0.0000%	0.0800%	0.3300%
Union	0.2500%	0.0000%	0.0000%	0.2500%
Vermillion	0.1000%	0.0000%	0.0000%	0.1000%
Vigo	0.5000%	0.0000%	0.0000%	0.5000%
Wabash	0.2500%	0.0000%	0.2500%	0.5000%
Warren	0.2500%	0.0000%	0.0700%	0.3200%
Warrick	0.5000%	0.0000%	0.0000%	0.5000%
Washington	0.2500%	0.0000%	0.2500%	0.5000%
Wayne	0.2500%	0.0000%	0.0000%	0.2500%
Wells	0.2500%	0.0000%	0.2000%	0.4500%
White	0.2500%	0.0000%	0.0700%	0.3200%
Whitley	0.2000%	0.0000%	0.0329%	0.2329%

For additional information contact the Indiana State Budget Agency at (317) 232-3471.